

Refund of franking credits instructions and application for individuals 2010

To help you claim a refund for franking credits if you are not lodging a tax return for 1 July 2009 – 30 June 2010

Call 13 28 65 to lodge by phone.



For more information visit
www.ato.gov.au



Lodge by phone.

To lodge your application by phone, call **13 28 65**, press 2 then 1.

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at **www.ato.gov.au** or contact us.

This publication was current at **May 2010**.

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Canberra
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WHAT IS A REFUND OF FRANKING CREDITS?

What are franking credits?

When you own shares or non-share equity interests in a company or when you invest in a managed fund, you may receive dividend distributions.

Dividends paid to you by Australian companies and some New Zealand companies are taxed under a system known as imputation. The tax paid by the company is allocated (or imputed) to you as franking credits attached to the dividends you receive.

When are franking credits refunded to you?

If the franking credits you receive exceed the tax you have to pay, you can claim this difference back as a tax refund. This is what is known as a refund of excess franking credits.

You may be entitled to a refund of the full amount of franking credits received, even if you don't normally lodge a tax return.

In this publication you will find an *Application for refund of franking credits for individuals 2010*.

You can fill in this application yourself following the simple step-by-step instructions, or with help from our free services (see inside back cover). If you are not familiar with some of the terms used, see **Definitions** on page 8.

CAN YOU USE THIS APPLICATION FOR REFUND OF FRANKING CREDITS?

You must tick all the boxes to be able to use this application.

All the statements below relate to the income year 1 July 2009 to 30 June 2010.

<input type="checkbox"/>	You do not have to lodge a tax return. (If you are not sure whether you need to lodge a tax return, phone 13 28 61 .)
<input type="checkbox"/>	You were an Australian resident for tax purposes for the whole income year. (If you are not sure whether you were an Australian resident, see item 2 on page 3.)
<input type="checkbox"/>	You are not claiming a refund of franking credits for a deceased estate.
<input type="checkbox"/>	Your total dividend income was \$6,000 or less. or If you were under 18 years old on 30 June 2010, your total dividend income was \$416 or less.
<input type="checkbox"/>	You received dividends from shares (or non-share equity interests) in an Australian or New Zealand company. or You were entitled to distributions from investments in a managed fund.
<input type="checkbox"/>	Your dividend or distribution statement showed franking credits. Statements from New Zealand companies must show Australian franking credits . New Zealand imputation credits do not qualify. or You had amounts withheld from your dividends because you did not provide your tax file number (TFN).

If you have franking credits but you were not able to tick all the boxes, you will need to lodge a tax return to claim the benefit of these credits.

CLAIMING YOUR REFUND OF FRANKING CREDITS

What do you do next?

You can apply for your 2010 refund of franking credits any time after 1 July 2010, either by phone or by post. To apply for a refund, fill in one of the applications at the back of this publication. You will need **all** your dividend and distribution statements for 1 July 2009 to 30 June 2010. The section **Completing your application** on the next page will help you fill in the application.

Before you start, read these frequently asked questions and answers.

FREQUENTLY ASKED QUESTIONS

For definitions of franking credits, dividend statement and other terms used below, see **Definitions** on page 8.

Can I claim franking credits from previous years?

It's not too late to claim a refund of franking credits you received in the 2001 to 2009 income years. If you have not already claimed these credits, phone **13 28 61** to receive an application for the years you wish to claim. You can lodge these applications by phone or by post.

Do I need to send my dividend or distribution statements to the Tax Office?

No. Keep your statements with a copy of your application.

According to my final dividend statement for the year ended 30 June 2010, my final dividend payment was made after 30 June 2010. The statement also shows a franking credit. In what year do I claim the franking credit?

You claim a refund of the franking credits (and declare the dividend as income) in the year in which the final dividend was actually paid, as shown in the statement (regardless of the year the statement relates to).

The distribution statement from my managed fund shows capital gains, foreign source income and foreign tax credits. Where do I include those amounts?

If you don't need to lodge a tax return, don't worry about these amounts even if your statement tells you to include them at a specific item on the tax return. To process your application we need only the figures shown at 'franked amounts', 'unfranked amounts', 'franking credit' or 'TFN amounts withheld'.

The distribution statement shows an unfranked dividend declared to be conduit foreign income. Where do I include this amount?

Show this amount on your application as an unfranked amount.

Can I use this application to claim a refund for TFN amounts withheld or deducted from interest income?

No. You will need to lodge an income tax return to claim the TFN amounts withheld or deducted from interest income.

I chose to reinvest my dividends. Can I still claim a refund of my franking credits?

Yes.

Can I use this application if I own shares or non-share equity interests in joint names with my spouse?

Yes. If you are eligible, you can use this application, stating only your share of the dividends and franking credits shown on the joint statement. If your spouse is also eligible to claim a refund of franking credits, they must complete a separate application or lodge a tax return, stating only their share of the dividends and franking credits shown on the joint statement.

Will the refund affect my pension entitlement?

No, in most cases it will not affect your pension entitlement. However, if you receive a distribution from a private company or trust, your pension entitlement could be affected.

I own shares in a New Zealand company. Am I entitled to claim all the franking credits in the dividend statement?

Not all New Zealand companies will pay dividends with Australian franking credits. You can only claim a refund of the Australian franking credits on the dividend.

You cannot claim a refund of any New Zealand imputation credits.

If you have paid New Zealand non-resident withholding tax on the dividend, the amount of franking credits that you can claim is reduced by any supplementary dividend.

My dividend statement from a New Zealand company includes a supplementary dividend. Where should I include this amount?

Include this amount as an unfranked dividend. No franking credits are attached to supplementary dividends.

COMPLETING YOUR APPLICATION

The instructions that follow will take you through each part of the application. Tear out one of the applications at the back of this publication and start with item **1** below.

Item **1** Your tax file number (TFN)

Write your TFN on page 1 of your application. If you are not sure of your TFN or need to apply for one, phone us on **13 28 61**.

Item **2** Were you an Australian resident for the whole income year?

You must be an Australian resident for tax purposes for the whole period 1 July 2009 to 30 June 2010 to apply for a refund of franking credits.

The standards we use to determine your residency status are not the same as those used by the Department of Immigration and Citizenship. Generally, if you have always lived in Australia or you have come to Australia to live permanently, we consider you to be a resident for tax purposes.

If you need help in deciding whether or not you are an Australian resident for tax purposes, use our 'Are you a resident?' tool on our website at www.ato.gov.au or phone us on **13 28 61**.

Items **3** to **9** Personal details

Complete all these items accurately to avoid delays in the processing of your application.

NOTE

If you want to lodge your application for refund of franking credits by phone, the name and address we have for you must be current. If anything has changed or you are unsure what details you last gave us, phone us on **13 28 61** to update or check the details before you lodge your application.

Item **10** Do you want your refund paid directly into your financial institution account?

By using electronic funds transfer (EFT) we can deposit your refund directly into an Australian bank, credit union or building society account of your choice. EFT gives you quicker access to your money. Direct deposit is not available on the full range of accounts. If you are in doubt, check with your financial institution. If you would like to use EFT, print **X** in the **YES** box.

Write the following information on your application:

- The BSB (bank state branch) number. This is a six-digit number that identifies the financial institution. The BSB number can be found on your account statement or cheque form.
- Your account number as shown on account records. Your account statement, cheque book or other document from your financial institution will show this information.
- Your account name, also called 'account title', as shown on your account records. Include a space between each word and between any initials in your account name.

If you print **X** in the **NO** box, a cheque will be sent to your postal address.

Item **11** Dividends

If you received a distribution statement from a managed fund or Australian franking credits from a New Zealand company, print **X** in the **YES** box.

If you have more than one dividend or distribution statement, you can use the worksheet on the next page to help you calculate the amounts to show at item **11**.

At **S**, **T**, **U** and **V** write your:

- unfranked amount
- franked amount
- franking credit (also known as imputation credit)
- TFN amounts withheld or deducted from dividends (if applicable).

Your dividend or distribution statement should show these amounts.

'Tax file number amounts withheld from dividends' are only withheld if you did not provide your TFN to the investment body.

A dividend statement from a New Zealand company will show the amount of Australian franking credits (if any) you can claim.

TOTAL DIVIDEND INCOME

Add up the amounts shown at **S**, **T** and **U** on your application and write the total at **\$ TOTAL DIVIDEND INCOME**.

NOTE

If you are 18 years old or older on 30 June 2010 and your total dividend income amount is more than \$6,000, or you are under 18 years old on 30 June 2010 and your total dividend amount is more than \$416, you cannot use this application. You will need to lodge a tax return to claim your refund of franking credits.

YOUR DECLARATION

Read, sign and date **Your declaration** on page 2 of the application.

INSTRUCTIONS FOR THE WORKSHEET

If you have more than one dividend or distribution statement, follow these steps to fill in the worksheet and calculate the amounts to show at item **11** on your application.

STEP 1

Collect all the statements for dividends you received and for distributions you were entitled to for the period 1 July 2009 to 30 June 2010. Using steps 2 to 4, transfer the information from each statement to the appropriate columns in the worksheet below.

STEP 2

Print the company or fund name shown on your statement under **Company or fund**.

STEP 3

Write the amount of any unfranked (or supplementary), franked or franking credit amounts in the appropriate columns.

If your dividend is from a New Zealand company, and

- you paid New Zealand non-resident withholding tax on that dividend, and
 - that company paid you a supplementary dividend
- then you must subtract the amount of that supplementary dividend from the amount of franking credits that you include in the worksheet.

Do not include New Zealand imputation credits in column 4 (only include Australian franking credits).

NOTE

If your statement does not show the franked and unfranked portions of the dividend, include the total dividend amount in column 3 **Franked amount**.

STEP 4

Write any TFN amounts withheld (or deducted) from dividends in column 5.

STEP 5

Add up the amounts in columns 2, 3, 4 and 5 and write the total for each column at **TOTAL – S, T, U and V** respectively on the worksheet.

STEP 6

Print **X** at the **YES** box at item **11** on your application, if you have received:

- any dividend distributions from a managed fund, or
- Australian franking credits from a dividend paid by a New Zealand company.

STEP 7

Transfer the amounts at **S, T and U** on your worksheet to **S, T and U** at item **11** on your application. Do not show cents.

STEP 8

Transfer the amount at **V** on your worksheet to **V** at item **11** on your application. Show cents.

WORKSHEET

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
TOTAL	S □, □ □ □ □ □ □	T □, □ □ □ □ □ □	U □, □ □ □ □ □ □	V □, □ □ □ □ □ □

Transfer the totals for **S, T and U** to your application. Do not show cents.

Transfer the total for **V** to your application. Show cents.

NOTE

This worksheet is to help you work out the amounts you need to put on your application. You do not need to send this worksheet to us.

EXAMPLE

Steven received a dividend statement from Teleco Ltd. His statement showed a franked amount of \$42.00 and a franking credit of \$18.00.

 The statement below is just an example. There are many different formats of statements.

Teleco Ltd

STEVEN McKay 2 Cable Circle Telegraph Point NSW 2441		Security holder reference number 018 012 111		Date paid 30 October 2009	
Fully franked final dividend for the period ended 30 June 2009. Franked at a 30% tax rate.					
Class description	Dividend rate per ordinary share	Number of ordinary shares	Franking credit	Unfranked amount	Franked amount
Ordinary shares	7 cents	600	\$18.00		\$42.00
TFN quoted				DIVIDEND PAID \$42.00	

Steven also received three other statements:

- **JT Corporate Unit Trust** – his dividend statement showed \$120.73 unfranked amount.
- **Koles Bier Pty Ltd** – he did not give the company his TFN so his entitlement of \$180 unfranked amount had \$83.70 tax withheld (therefore he actually received \$96.30).
- **SDW Managed Investment Fund** – his distribution statement shows a franked dividend amount of \$131 and a franking credit of \$56.14.

Steven would complete the worksheet like this:

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
Teleco Ltd		42.00	18.00	
JT Corp Unit Trust	120.73			
Koles Bier Pty Ltd	180.00*			83.70
SDW Fund		131.00	56.14	
TOTAL	S 300.73	T 173.00	U 74.14	V 83.70

Transfer the totals for **S**, **T** and **U** to your application. Do not show cents.
Transfer the total for **V** to your application. Show cents.

* This amount includes both the amount received by Steven and the TFN amount withheld (\$96.30 + \$83.70).

Steven completes the dividend details at item **11** on his application like this:

11

Dividends

If you have more than one dividend or distribution statement, see pages 3–5 in the instructions.

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company?

See page 3 in the instructions.

V

Tax file number amounts withheld from dividends

Do not show cents.

Unfranked amount **S** 30000

Franked amount **T** 17300

Franking credit **U** 74000

Show dollars and cents.

V

Tax file number amounts withheld from dividends

Steven will receive a refund of \$157.70 if he has no outstanding tax debts. This is made up of the amount withheld because he didn't provide his TFN (\$83.70) plus his franking credit (\$74).

HOW TO LODGE YOUR APPLICATION

Once you have completed and signed your application you can lodge it by phone or by post.

Lodging by phone will take you less than seven minutes and we will process applications lodged by phone within 14 days. We will process applications lodged by post within six weeks.

Phone lodgment – what are the benefits?

- The service is available 24 hours a day, seven days a week. To avoid busy periods, phone before midday, after 5.00pm or on weekends.
- It is available from anywhere in Australia for the cost of a local call (mobiles excluded).
- Most refunds are issued within 14 days.
- It takes less than seven minutes to lodge your application.



STOP

Do we have your current name, postal address and residential address? If you have changed any of these details or are unsure what details you last gave to the Tax Office, phone us on **13 28 61** before lodging your application by phone.

Lodging by phone

Check that you satisfy all the conditions on page 1 before trying to lodge this application by phone.

- Complete your *Application for refund of franking credits for individuals 2010* before you phone to lodge.
- Phone the lodgment service on **13 28 65** – press **2** and then **1**.
- Listen to the questions which are based on your completed application.
- Speak naturally, as in normal conversation. There is no need to slow down.
- Say all the numbers individually, for example, 0, 1, 2, 3, 4. For 0, say 'zero' or 'nought'.
- If you need help with a question, say 'help'.
- If you need a question repeated, say 'repeat'.
- If you hear a message saying 'I'm having trouble getting that', the system will ask you to try again, or the service may ask you to use your phone keypad instead. Wait for the question to finish, then speak clearly when answering.
- Listen carefully because at certain questions the information you have provided will be read back to you to allow you to confirm it is correct. If you have made a mistake you will be given the opportunity to correct the details.
- If you hang up or have to leave the call because of a problem with the system, the information you have provided will be retained when you return to continue with your lodgment.
- At the end of the call you will be given a receipt number to confirm that your application has been lodged. Write the number in the boxes provided on page 2 of your application, above your signature.
- Your call will be recorded in case we need to refer to it later.



NOTE

Make sure you wait for the receipt number before you hang up. Do not post your paper application to us. Keep it for your records.

WHAT TO DO WHEN LODGING BY PHONE

When you are asked ...	Response
... if you want to lodge a refund of franking credits, an income tax return, or an ongoing baby bonus claim	Press 2 on your phone keypad.
... if you want to apply for a refund of franking credits	Press 1 on your phone keypad.
... for your tax file number	Say each number individually – for example, 2, 3, 4, 5, 6, 7, 8, 9, 0. For 0, say 'zero' or 'nought'.
... for your date of birth	Say your date of birth – for example, '10 June nineteen forty-two', or '10th of June 1942' or '10th of the 6th 1942'.
... for your postal address postcode	Say each number individually – for example, '2, 4, 4, 1'.
... which financial year you would like to lodge	Say the year – for example, '2010' (this would be for the period 1 July 2009 to 30 June 2010). On completing your lodgment for that year, you will be asked if you want to lodge another application for any other year.
... for your daytime phone number	Say your phone number as individual numbers including your area code – for example, '02 1, 2, 3, 4, 5, 6, 7, 8' (do not say double or triple numbers).
... if you have changed any of your details since you last notified us – that is, residency, postal or residential address	Say either 'yes' or 'no' depending on your circumstances, and follow the prompts.
... if you have received any dividend distributions from a managed fund or Australian franking credits from a New Zealand company	Say either 'yes' or 'no' depending on your circumstances.
... for your amounts at S , T and U – separately	For each label, say the amount in whole dollars – for example, 'one hundred and seventy-three dollars', or say '1, 7, 3'. Do not provide cents. If you did not have any amounts, say 'zero', 'nil' or 'nought' when asked for an amount.
... for any TFN amounts withheld from dividends shown at V	Say dollars and cents for this amount – for example, 'eighty-three dollars and seventy cents'. If you did not have any amounts withheld, say 'zero', 'nil' or 'nought'.
... to confirm the total dividend amount	If you agree, say 'yes'. If the total is incorrect say 'no'. You will then be able to check and adjust the amounts at S , T and U if required.
... if you are ready to lodge your application	Say either 'yes' or 'no' depending on your circumstances. If you say 'yes' the system will read out a receipt number to confirm your successful lodgment. The receipt number will be up to 10 digits. Write it in the space provided at the bottom of the application. (You can have it repeated if you need to.)

Lodging by post

You can post your application to:

Australian Taxation Office
GPO Box 9845
IN YOUR CAPITAL CITY

THIS IS THE CORRECT ADDRESS. The address must appear on your envelope as shown. Do not replace the words **IN YOUR CAPITAL CITY** with the name of your capital city. Because of a special agreement with Australia Post, there is no need for you to include the capital city or a postcode.

Feedback

If you would like to provide feedback about your experience with the phone lodgment service or have any problems with lodging, phone **13 28 61**.

HOW TO MAKE A CHANGE TO YOUR APPLICATION

If you need to change the dividend or distribution details you lodged with us, write to the address on the previous page explaining the change required. **Do not lodge another application.**

In your letter, include your TFN, your contact details and what needs to be changed. Make sure you sign and date the letter and include the following declaration: **I declare that all the information I have given in this letter is true and correct.**

If you claim too much franking credit, you may have to repay the extra amount with interest.

! IMPORTANT

If your income has increased, check whether you need to lodge a tax return as a result of the change. If you are unsure, phone **13 28 61**.

DEFINITIONS

Conduit foreign income

Australian corporate entities (that is companies, trusts and partnerships taxed as companies) deriving certain types of foreign income can declare all or a portion of an unfranked dividend to be conduit foreign income. Show any conduit foreign income as an unfranked dividend on your application.

Distribution statement

Managed funds or unit trusts send a distribution statement (also called a taxation statement) to investors. The statement may include any unfranked dividends, franked dividends, TFN amounts withheld and franking credits.

Dividend income

If you own shares in a company, you will generally be paid a share of the company's profits as a dividend.

Dividend statement

Companies send a dividend statement to shareholders (and holders of non-share equity interests) to advise them of the amount of dividends paid to them. It also advises whether the dividends are franked or unfranked, the amount of franking credit, and TFN amounts withheld (if any).

Franked dividend

Franked dividends are paid to shareholders (or holders of non-share equity interests) out of profits on which the company has already paid tax.

Franking credit

A franking credit is your share of tax paid by a company on the profits from which your dividends or distributions are paid. A franking credit can also be referred to as an imputation credit, imputed tax credit, imputed credit, Class C imputation credit, imputation tax credit, Class C imputed credit, Australian franking credit or Australian imputed tax credit at the rate of 30%.

Imputation credit

See **Franking credit** above.

Managed fund

A managed fund is generally run by an organisation that manages investors' money through a diversified portfolio for a fee. Managed funds may include investment in any or all of the major asset groups such as cash, bonds, shares and property.

New Zealand imputation credit

New Zealand imputation credits are credits arising under New Zealand's imputation system. Australian imputation credits are now called franking credits.

We cannot refund your New Zealand imputation credits but will refund Australian franking credits attached to dividends you receive from a New Zealand company.

Non-share equity interest

From 1 July 2001, certain interests which are not shares are treated in a similar way to shares for tax law purposes. These interests are called non-share equity interests.

Supplementary dividend

Supplementary dividends from New Zealand companies are treated the same as unfranked dividends.

Tax file number (TFN) amount withheld

TFN amounts withheld are amounts withheld or deducted by the company or managed fund because you did not give them your TFN.

Total dividend income

Total dividend income is the total of your unfranked dividends, franked dividends and franking credits.

Unfranked dividend

Unfranked dividends have had no Australian company tax paid on the profits from which they are paid. If the dividend is unfranked, there is no franking credit.



2010

For individuals who do not need to lodge a tax return


You must read the publication *Refund of franking credits instructions and application for individuals 2010* before you complete this application. Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box. Print X in appropriate boxes.

If you do not have a TFN, or you are unsure, see page 3 in the instructions.

! If you were not an Australian resident for this whole period, you **cannot** use this application – see page 3 in the instructions for more information.

Male ☐ Female ☐

! If lodging by phone and you printed **X** in the YES box, see page 3 in the instructions.

 If lodging by phone and you printed ☒ in the YES box, see page 3 in the instructions.

State Postcode Country
 if not Australia

DAY		MONTH		YEAR			

[illegible]

Surname or family name

Given names

10 Do you want your refund paid directly into your financial institution account?

YES ☐ Fill in the BSB number, account number and account name below.

Account name – for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset.

[illegible]

NO ☐ Read on.

YES

Tax file number amounts withheld from dividends **V**

Add up all the amounts at S, T and U. \$

- ☐ written your TFN on page 1 of this application to avoid delays in processing
- ☐ filled in all your personal details on page 1
- ☐ filled in your financial institution account details on this page if you want your refund paid directly into your financial institution account
- ☐ correctly completed all of your dividend details for 2009–10.

	DAY	MONTH	YEAR
Date	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

MORE INFORMATION

INTERNET

- For general tax information and to download publications and rulings, visit **www.ato.gov.au**

INFOLINES

- **Phone lodgment** **13 28 65**
Lodge your application for refund of franking credits by phone 24 hours a day, seven days a week.
- **Progress of refunds** **13 28 65**
Check the progress of your refund of franking credits. This is an automated self-help service available 24 hours a day, seven days a week. You will need to key in your tax file number (TFN) using your phone keypad.
If you sent your application by ordinary post, wait seven weeks before phoning to check on the progress of your application.
If you lodged your application by phone, wait three weeks before phoning.
- **Individual** **13 28 61**
Individual income tax and general personal tax enquiries, including:
 - refund of franking credits
 - TFN
 - whether you need to lodge a tax return
 - request for extra copies of the application for refund of franking credits
 - whether you are an Australian resident for tax purposes
- **Business** **13 28 66**
Information about business income tax, fringe benefits tax (FBT), fuel tax credits (FTC), goods and services tax (GST), pay as you go (PAYG) and activity statements, including lodgment and payment, accounts and business registration (including Australian business number and tax file number), and dividend and royalty withholding tax.
- **Superannuation** **13 10 20**

OTHER SERVICES

Translating and Interpreting Service **13 14 50**

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service.

Hearing or speech impairment

If you are deaf or have a hearing or speech impairment, you can phone us through the **National Relay Service (NRS)**.

- TTY users, phone **13 36 77** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 677** and ask for the ATO number you need.
- Speak and Listen (speech to speech relay) users, phone **1300 555 727** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 727** and ask for the number you need.
- Internet relay users, connect to the NRS (**www.relayservice.com.au**) and ask for the ATO number you need.

PUBLICATIONS

To get any Tax Office publication (including taxation rulings, practice statements and forms):

- visit our website at **www.ato.gov.au/publications**
- phone our Publications Distribution Service on **1300 720 092**
- visit one of our shopfronts.

TAX HELP

Tax Help is a free and confidential service for people on low incomes. People who use Tax Help include seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people, Torres Strait Islander people, and students.

We train and support this network of community volunteers to help you.

If you need assistance with completing your application, there are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers, you need to make an appointment first. When you visit, you will need to bring:

- this publication, *Refund of franking credits instructions and application for individuals 2010*, and
- all your dividend and distribution statements.

For more information or to find your nearest Tax Help centre, phone us on **13 28 61**.

FEEDBACK

Reader feedback helps us to improve the information we provide. If you have any feedback about this publication, write to:

The Director
Publishing Coordination
Marketing and Education
Micro Enterprises and Individuals
Australian Taxation Office
PO Box 900
CIVIC SQUARE ACT 2608

As this is a publications area only, any tax matters will be passed on to a technical area. Alternatively, you can phone our Individual Infoline on **13 28 61** for help.

If you do not speak English well and need help from the Tax Office, phone the Translating and Interpreting Service (TIS) on 13 14 50. TIS staff can assist with interpreting in over 120 languages.

إذا كنت لا تجيد التكلم باللغة الإنكليزية وتحتاج لمساعدة من مكتب الضرائب ، اتصل بخدمة الترجمة الخطية والشفهية على الرقم 131450. يتوفر لدى هذه الخدمة مترجمون في أكثر من مائة وعشرين لغة.

ARABIC

如果你不懂英語但需稅務局協助，請致電 131450 翻譯及傳譯服務處（TIS），翻譯及傳譯服務處的職員可提供超過 120 種語言的傳譯服務。

CHINESE

Ako imate poteškoća s engleskim, a potrebna vam je pomoć od Poreznog ureda, nazovite Službu prevoditelja i tumača (Translating and Interpreting Service - TIS) na 13 14 50. Osoblje TIS-a može pružiti pomoć u tumačenju na više od 120 jezika.

CROATIAN

درصورتیکه به لسان انگلیسی خوب صحبت کرده نمی توانید و ضرورت به کمک اداره مالیات (Tax Office) دارید، به خدمات ترجمانی تحریری و شفاهی (TIS) به نمبر 131450 تېلفون کنید. موظفین TIS می توانند در ترجمانی شفاهی به بیشتر از 120 لسان کمک کنند.

DARI

اگر به انگلیسی خوب صحبت نمی کنید و نیاز به کمک اداره مالیات (Tax Office) دارید، به خدمات ترجمه کتبی و شفاهی (TIS) به شماره 131450 تلفن کنید. کارکنان TIS می توانند در ترجمه شفاهی به بیش از 120 زبان یاری دهند.

FARSI

Αν δεν μιλάτε καλά Αγγλικά και χρειάζεστε βοήθεια από την Εφορία, τηλεφωνήστε στην Υπηρεσία Μετάφρασης και Διερμηνείας (TIS) στο 13 14 50. Το προσωπικό της TIS μπορεί να βοηθήσει με διερμηνεία σε πάνω από 120 γλώσσες.

GREEK

Se non parlate bene l'inglese e vi serve aiuto dall'Ufficio delle imposte, telefonate al Servizio traduzioni e interpreti (TIS) al numero 13 14 50. Il personale del TIS può offrirvi un servizio interpreti in oltre 120 lingue.

ITALIAN

英語でお困りの方で、国税庁のサポートが必要な場合には、翻訳通訳サービス (TIS) 13 14 50 にお電話ください。TIS では、各種言語との通訳 (120 ヶ国語以上) を提供しています。

JAPANESE

영어에 어려움이 있는 분이 국세청으로부터 도움이 필요한 경우, 번역 및 통역 서비스 (TIS) 13 14 50 번으로 전화하십시오. TIS 직원은 120 여개 언어의 통역을 도와 드립니다.

KOREAN

Ako ne zboruvate dobro angliski i vi treba pomoš od Danočnata uprava, telefoniрајте во Службата за писмено и усмено преведување (Translating and Interpreting Service - TIS) на 13 14 50. Персоналот од TIS може да помогне со усмено преведување на над 120 јазици.

MACEDONIAN

Если вы не говорите хорошо по-английски и нуждаетесь в помощи Налогового управления, звоните в Переводческую службу TIS по тел. 13 14 50. Сотрудники TIS могут помочь с устным переводом более чем на 120 языках.

RUSSIAN

Ako ne govorite dobro engleski a potrebna vam je pomoć Poreske uprave, pozovite Službu za prevođenje i tumačenje (TIS) na 13 14 50. Osoblje TIS-a pruža prevodilačke usluge na više od 120 jezika.

SERBIAN

Si no habla bien el inglés y necesita ayuda de la Oficina de Impuestos, llame al Servicio de Traducción e Interpretación (Translating and Interpreting Service - TIS) al 13 14 50. El personal de TIS puede ayudar con la interpretación en más de 120 idiomas.

SPANISH

หากท่านพูดภาษาอังกฤษได้ไม่คล่อง และต้องการความช่วยเหลือจากสำนักงานสรรพากร กรุณาติดต่อหน่วยบริการแปลและสำเนา (Translating and Interpreting Service - TIS) ได้ที่โทรศัพท์ 13 14 50 เจ้าหน้าที่จาก TIS สามารถให้ความช่วยเหลือด้านงานสำเนาได้มากกว่า 120 ภาษา

THAI

İyi İngilizce konuşamıyorsanız ve Vergi Dairesi'nden yardıma ihtiyacınız varsa, Yazılı ve Sözlü Çeviri Servisi'ni (TIS) 13 14 50 numaralı telefondan arayın. TIS görevlileri 120'den fazla dilde sözlü tercüme yardımıyla bulunabilirler.

TURKISH

Nếu không nói thạo tiếng Anh và cần Sở Thuế giúp đỡ, xin quý vị gọi điện cho Dịch Vụ Thông Phiên Dịch (TIS) theo số 13 14 50. Nhân viên của TIS có thể làm thông dịch cho trên 120 ngôn ngữ.

VIETNAMESE